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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)  
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June 28, 2013

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 "E" Street, S.W.  
Washington, D.C. 20423

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Railcar Sublease, dated as of June 28, 2013, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Assignor:	Tate & Lyle Ingredients Americas, Inc. 2200 East Eldorado Street Decatur, IL 62521
Assignee:	Midwest Railcar Corporation 4949 Autumn Oaks Drive Maryville, IL 62062
[Lessee:	Imperial Sugar, Inc. 1230 S 5th Street Gramercy, LA 70052]

Chief, Section of Administration  
June 28, 2013  
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A description of the railroad equipment covered by the enclosed document is:

24 railcars within the series SSPX 31001 – SSPX 31047 as set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Railcar Sublease.

Also enclosed is a check in the amount of \$42.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Edward M. Luria

EML/sem  
Enclosures

**MEMORANDUM OF ASSIGNMENT OF RAILCAR SUBLEASE**  
(Surface Transportation Board)

THIS MEMORANDUM OF ASSIGNMENT OF RAILCAR SUBLEASE (this "Memorandum") dated as of June 28, 2013 is between TATE & LYLE INGREDIENTS AMERICAS LLC (the "Assignor") and MIDWEST RAILCAR CORPORATION (the "Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. The Assignor, as owner, has sold to Assignee those twenty-five (25) railcars identified on Schedule 1 attached hereto (the "Railcars").

B. The Assignor, as lessor, has leased to Imperial Sugar, Inc., as lessee (the "Lessee"), the Railcars under that certain Schedule No. 001 dated May 15, 2007 to that Master Lease Agreement dated April 17, 2007 (together with the Schedule, the "Lease").

B. The Assignor, as assignor, and the Assignee, as assignee, are parties to that certain Purchase and Sale Agreement, dated as of even date herewith, pursuant to which the Assignor sold to the Assignee the Railcars and assigned to the Assignee the rights of "Lessor" or "Sublessor" under the Lease.

C. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, and notwithstanding that both parties are not signatories to the same counterpart.

[Signatures appear on the following pages]





Schedule 1  
to Memorandum of Assignment of Railcar Lease

DESCRIPTION OF RAILCARS

Twenty-Four (24) railcars bearing the following reporting marks and numbers:

SSPX 31001, SSPX 31002, SSPX 31005, SSPX 31007, SSPX 31013, SSPX 31014, SSPX  
31020, SSPX 31021, SSPX 31023, SSPX 31025-31028 (inclusive), SSPX 31033-31040  
(inclusive), SSPX 31042, SSPX 31043, and SSPX 31047

DESCRIPTION OF SUBLEASE

Schedule No. 001 dated May 15, 2007 to that Master Lease Agreement dated April 17, 2007 both by and between Tate & Lyle Ingredients Americas, Inc. and Imperial Sugar, Inc.

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 6/28/13

Edward M Luria  
Edward M. Luria